

APPENDIX II-C

RULEMAKING NOTICE FORM

Notice Number _____

Rule Number _____

Tax 202 – Tax 216

<p>1. Agency Name & Address:</p> <p>Board of Tax and Land Appeals 107 Pleasant Street Johnson Hall Concord, NH 03301</p>	<p>2. RSA Authority: RSA 71-B:8; RSA 541-A:16, I(b)(2) & (3) & (c); RSA 541-A:30-a, I</p> <p>3. Federal Authority: _____</p> <p>4. Type of Action:</p> <p>Adoption _____</p> <p>Amendment _____</p> <p>Repeal _____</p> <p>Readoption <u>X</u></p> <p>Readoption w/amendment <u>X</u></p>
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5. Short Title: **Procedural Rules for Specific Types of Appeals**

6. (a) Summary of what the rule says and of any proposed amendments:

Chapter Tax 200 are the Board's rules of procedure and are being readopted with amendment in Tax 202 - Tax 210 and Tax 213 - Tax 216 to comply with statutory amendments and clarify Board procedures. Specifically, the existing Tax 202.03 on inventory requirements is being deleted due to a statutory amendment to RSA 74:7-a and the remaining amendments are editorial in nature. Tax 211 on appeals of equalized valuations and Tax 212 on rule changes are being readopted without change.

6. (b) Brief description of the groups affected:

Groups affected by the proposed rules are state agencies including the Department of Transportation (eminent domain proceedings), the Department of Revenue Administration (state tax appeals), taxpayers, municipalities, attorneys and tax representatives who appear before the board.

If the rules are not readopted and amended, the Board would be in violation of RSA chapter 541-A. Failure to readopt and amend the procedural rules would result in the Board's rules being inconsistent with the statutes governing its procedures and affected persons being misinformed.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

Rule	Statute
Tax 202-216 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7, RSA 541-A:16, I(b)
Tax 202.01 – Tax 202.02	RSA 51:7, RSA 71-B:16, I, II, RSA 72-B:13, RSA 72:34-a, RSA 76:16, RSA 76:16-a, RSA 79:8, RSA 79-A, RSA 79-A:9, RSA 79-A:10, RSA 79-B, RSA 79-C, RSA 79-D, RSA 79-E, RSA 79-F, RSA 79-G, RSA 81:5, RSA 231:32
Tax 202.03	RSA 76:16, RSA 76:16-a
Tax 202.04	RSA 71-B:8
Tax 202.05	RSA 71-B:8, RSA 541-A:31
Tax 202.06	RSA 76:17-a, RSA 76:17-d
Tax 202.07	RSA 76:13, RSA 80:32, RSA 80:69
Tax 202.08	RSA 71-B:12, RSA 541:3, RSA 541:6
Tax 203.01	RSA 76
Tax 203.02	RSA 76:16, RSA 76:16-a
Tax 203.03	RSA 76:16-a
Tax 203.04	RSA 76:1-a, RSA 76:16, RSA 76:16-a
Tax 203.05	RSA 75:8, RSA 75:8, II, RSA 76:16, RSA 76:16-a, RSA 76:17-c
Tax 203.06	RSA 76:16-a, II
Tax 203.07	RSA 541-A:31, V, RSA 541-A:38
Tax 203.08	RSA 541-A:16, I(b)
Tax 203.09	RSA 541-A:30-a, III(d)
Tax 203.10	RSA 21-J:14-b, III(c)
Tax 204.01	RSA 72
Tax 204.02	RSA 72:33, RSA 74:1, RSA 74:2, RSA 74:7-a, I
Tax 204.03	RSA 72:34-a, RSA 74:17, II
Tax 204.04	RSA 541-A:16, I(b) and RSA 74:7-a, I
Tax 204.05	RSA 541-A:30-a, III(d)
Tax 205.01	RSA 541-A:16, I(b)
Tax 205.02	RSA 79-A:10
Tax 205.03	RSA 79-A:10
Tax 205.04	RSA 79-A:10
Tax 205.05	RSA 541-A:16, I(b), RSA 74:7-a, I
Tax 205.06	RSA 541-A:30-a, III(d)
Tax 206.01	RSA 79-A, RSA 79-B
Tax 206.02	RSA 79-A:9, RSA 79-B:5
Tax 206.03	RSA 79-A:9, RSA 79-B:5
Tax 206.04	RSA 79-A:9, II
Tax 206.05	RSA 541-A:30-a, III(d)
Tax 207.01	RSA 71-B:7-a

Tax 207.02	RSA 71-B:7-a, RSA 76:16, RSA 76:16-a, RSA 83-F
Tax 207.03	RSA 71-B:7-a
Tax 207.04	RSA 71-B:7-a, RSA 71-B:9
Tax 207.05	RSA 71-B:7-a
Tax 207.06	RSA 71-B:7-a
Tax 207.07	RSA 71-B:7-a
Tax 207.08	RSA 71-B:7-a
Tax 207.09	RSA 71-B:7-a
Tax 207.10	RSA 71-B:6, RSA 71-B:7-a
Tax 207.11	RSA 71-B:7-a, RSA 541-A:31
Tax 207.12	RSA 71-B:7-a, RSA 541-A:30-a, III(e)
Tax 207.13	RSA 71-B:7-a, RSA 541-A:31, V
Tax 207.14	RSA 71-B:7-a
Tax 207.15	RSA 71-B:7-a, RSA 71-B:12, RSA 541, RSA 541-A:30, I
Tax 208.01	RSA 71-B:16, RSA 79-A:12
Tax 208.02	RSA 71-B:9, RSA 71-B:16, I, RSA 79-A:12, I
Tax 208.03	RSA 71-B:16, I, RSA 79-A:12, I
Tax 208.04	RSA 71-B:16, IV, RSA 71-B:16-a
Tax 208.05	RSA 21-J:3, XXV, RSA 71-B:16, III, RSA 71-B:16, IV, RSA 71-B:16-a
Tax 208.06	RSA 71-B:16-a, RSA 71-B:17
Tax 208.07	RSA 79-A:12, IV
Tax 208.08	RSA 79-A:12, RSA 79-A:12, III, RSA 79-A:12, IV, RSA 79-A:13
Tax 208.09	RSA 71-B:16, RSA 79-A:12, I, RSA 510:10, RSA 510:12
Tax 208.10	RSA 71-B:16, IV, RSA 79-A:12, IV
Tax 209.01	RSA 21-J:9-a, V, RSA 21-J:14-g, RSA 21-J:28-b, IV, RSA 77-B:22, RSA 78:31-a, RSA 82:16-a, RSA 83-F:8, RSA 162-A, RSA 162-I, RSA 198:60
Tax 209.02-Tax 209.03	RSA 541-A:16, I(b), RSA 21-J:28-b, IV, RSA 21-J:9-a, V, RSA 77-B:22, RSA 78:31-a, RSA 83-F:8 RSA 162-A:24, RSA 162-I:15, RSA 198:54
Tax 209.04	RSA 541-A:30-a, III(d)
Tax 210.01	RSA 498-A
Tax 210.02	RSA 498-A:5, RSA 510:13, RSA 510:14
Tax 210.03	RSA 498-A:5, III, RSA 498-A:7, II
Tax 210.04	RSA 498-A:9-a, RSA 498-A:9-b
Tax 210.05	RSA 498-A:4, RSA 498-A:11, RSA 498-A:11, III
Tax 210.06	RSA 498-A:25
Tax 210.07	RSA 541-A:16, I(b)(2)
Tax 210.08	RSA 71-B:7, RSA 498-A:16
Tax 210.09	RSA 541-A:31, V
Tax 210.10	RSA 498-A:20, RSA 541-A:31, VII
Tax 210.11	RSA 336:1, RSA 524:1-b
Tax 210.12	RSA 541-A:30-a, III(d)
Tax 210.13	RSA 71-B:9, RSA 498-A:26, RSA 498-A:26-a; RSA 498-A:27
Tax 211.01-Tax 211.02	RSA 71-B:5, II
Tax 211.03	RSA 71-B:5, II, RSA 541-A:16(b)(2)
Tax 211.04	RSA 541-A:30-a, III(d)
Tax 212.01	RSA 91-A, RSA 541-A:4
Tax 212.02	RSA 541-A:6, I, RSA 541-A:11, RSA 541-A:11, VII
Tax 212.03	RSA 541-A:6, I, RSA 541-A:11; RSA 541-A:11, VII
Tax 213.01	RSA 79:8

Tax 213.02	RSA 79:8
Tax 213.03	RSA 79:8, RSA 79:10, RSA 79:11
Tax 213.04	RSA 79:8
Tax 213.05	RSA 79:10, RSA 79:11
Tax 213.06	RSA 71-B:7, RSA 541-A:31, V(c)
Tax 213.07	RSA 79:1, III, RSA 541-A:30-a, III(d)
Tax 214.01	RSA 72-B:13
Tax 214.02	RSA 72-B:13
Tax 214.03	RSA 72-B:8, RSA 72-B:9, RSA 72-B:13
Tax 214.04	RSA 72-B:13
Tax 214.05	RSA 72-B:8, RSA 72-B:9
Tax 214.06	RSA 72-B:1, RSA 541-A:30-a, III(d)
Tax 215.01	RSA 79-C, RSA 79-D, RSA 79-E, RSA 231:32
Tax 215.02	RSA 79-C:5, RSA 79-D:5, RSA 79-E:4, RSA 231:32
Tax 215.03	RSA 79-C:5, RSA 79-D:5, RSA 79-E:4
Tax 215.04	RSA 79-C, RSA 79-D, RSA 79-E, RSA 231:32, RSA 541-A:16, I(b)
Tax 215.05	RSA 541-A:30-a, III(d)
Tax 216.01	RSA 75:14
Tax 216.02	RSA 75:11, RSA 75:14
Tax 216.03	RSA 75:11, RSA 75:14
Tax 216.04	RSA 75:11
Tax 216.05	RSA 541-A:30-a, III(d)

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Anne M. Stelmach or**

Melanie J. Ekstrom

Address: **107 Pleasant Street
Johnson Hall
Concord, NH 03301**

Title: **Clerk**

Deputy Clerk

Phone #: **(603) 271-2578**

Fax#:

E-mail: clerk@btla.nh.gov

mekstrom@btla.nh.gov

TTY/TDD Access: Relay NH 1-800-735-2964 or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **November 8, 2013**

☐ Fax

☒ E-mail

☐ Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Friday, October 25, 2013 at 10:00 a.m.**

Place: **107 Pleasant Street, Johnson Hall, First Floor, Concord, NH**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 13:130 , dated 08/19/13

Fiscal Impact Statement for the Board of Tax and Land Appeals rules governing Procedural Rules for the Board of Tax and Land Appeals. [Tax 202 – Tax 216]

1. **Comparison of the costs of the proposed rule(s) to the existing rule(s):**

There are no costs when comparing the proposed rules to the existing rules.

2. **Cite the Federal mandate. Identify the impact on state funds:**

No federal mandate, no impact on state funds.

3. **Cost and benefits of the proposed rule(s):**

A. **To State general or State special funds:** None.

B. **To State citizens and political subdivisions:** None.

C. **To independently owned businesses:** None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rules readopt and amend existing responsibilities and comply with recent statutory amendments. Some of the amendments may have an impact on political subdivisions, i.e., municipalities appearing before the Board. However, the amendments will not impose any additional fees or duties on those political subdivisions and, therefore, will not be in violation of Part I, Article 28-A of the New Hampshire Constitution.